

SCHEDULE 1

Consequential Amendments and Supplemental Provisions – Primary Legislation

Finance Act 1993

193.—(1) Section 187 (returns and information) is amended as follows.

(2) In subsection (5)—

- (a) for “a Special Commissioner gives his consent” substitute “the tribunal consents”; and
- (b) for “Special Commissioner” substitute “tribunal”.

(3) In subsection (6) for “Special Commissioners who” substitute “tribunal which”.

Commencement Information

11 Sch. 1 para. 193 in force at 1.4.2009, see **art. 1(2)**

Changes to legislation:

There are currently no known outstanding effects for the The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009, Paragraph 193.